

foot-by-28-foot commemorative mural that was displayed at the summit as a welcome to NATO leaders.

Students at Benjamin Franklin were assigned to create a painting honoring our northern neighbor Canada. Their inspiring design shows three individuals draped in the flags of the United States, France, and Britain—the three nations with which Canada has its closest ties—against the Canadian flag. It is a strong symbol of international unity that highlights the enduring relationship of the nations depicted. The students, their teachers, and Principal Tony Bencivenga did an outstanding job.

I ask my colleagues in the House of Representatives to join me in congratulating these young people not only for creating an outstanding piece of art but for seeing the importance of international harmony and becoming active participants in our global society. From culture to economy, no nation is "an island" today. Young people who understand that are better prepared to be the leaders of tomorrow and to be dedicated to expanding democracy, peace, and prosperity in our world.

#### A BILL TO REPEAL THE LIMITATION ON THE USE OF FOREIGN TAX CREDITS UNDER THE ALTERNATIVE MINIMUM TAX

#### HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 29, 1999*

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from New York, Mr. RANGEL, together with a number of other colleagues, in introducing our bill that would eliminate a fundamental unfairness in the application of the U.S. tax law to taxpayers that have income from foreign sources.

A U.S. citizen or domestic corporation that earns income from sources outside the United States generally is subject to tax by a foreign government on that income. The taxpayer also is subject to U.S. tax on that same income, even though it is earned outside the United States. Thus, the same income is subject to tax both in the country in which it is earned and in the United States. However, the United States allows taxpayers to treat the foreign taxes paid on their foreign-source income as an offset against the U.S. tax with respect to that same income. This offset is accomplished through the foreign tax credit; the foreign tax paid on foreign-source income is treated as a credit against the U.S. tax that otherwise would be payable on that same income. Although the details of the foreign tax credit rules are extraordinarily complex (as are the international provisions of the Internal Revenue Code generally), the basic principle is simple: to provide relief from double taxation.

When it comes to the alternative minimum tax (AMT), this basic principle of providing relief from double taxation falls by the wayside. The AMT was enacted to ensure that individuals and businesses that qualify for various "preferences" in the tax rules nevertheless are subject to a minimum level of taxation. However, the foreign tax credit provisions of the

AMT operate to ensure double taxation. Under these AMT rules, the allowable foreign tax credit is limited to 90 percent of the taxpayer's alternative minimum tax liability. Because of this limitation, income that is subject to foreign tax is subject also to the U.S. AMT. The result is double (and even triple) taxation of income that is used to support U.S. jobs, R&D and other activities.

There is no rational basis for denying relief from double taxation to that class of taxpayers that are subject to the AMT. Accordingly, the bill we are introducing today will eliminate the 90 percent limitation on foreign tax credits for AMT purposes. With the elimination of this limitation, relief from double taxation will be provided to taxpayers that are subject to the AMT in the same manner as it is provided to those taxpayers that are subject to the regular tax.

Concern regarding the unfairness of the AMT limitation on the use of the foreign tax credits is not new. Indeed, the House in 1995 passed a provision repealing the 90 percent limitation as part of a complete package of AMT reforms. Overall reform of the AMT, for individuals and businesses, remains an important piece of unfinished business. This bill to eliminate the 90 percent limitation on foreign tax credits for AMT purposes represents an important step in that direction and we urge our colleagues to join us in cosponsoring this legislation.

#### INTRODUCTION OF THE BROWNFIELDS CLEAN-UP ACT

#### HON. WILLIAM J. COYNE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 29, 1999*

Mr. COYNE. Mr. Speaker, today I am introducing legislation which would make the existing tax incentive for cleaning up brownfields permanent.

Brownfields are vacant industrial or commercial sites. There are more than 400,000 such sites across the country. Brownfields cause economic blight by crowding out new businesses, preventing the creation of new jobs, and reducing municipal property tax revenues. They reduce the value of surrounding property and they can be public health problems.

Brownfields sites often require environmental remediation before they can be redeveloped and returned to productive use. At the very least, the prospect of significant remediation costs often discourages the redevelopment of such sites.

The 1997 Taxpayer Relief Act established a provision for expensing brownfield clean-up costs in certain targeted areas—empowerment zones, enterprise communities, EPA brownfields pilot project sites, and census tracts with high poverty rates. This provision can be an important tool for encouraging the clean-up and redevelopment of unproductive brownfield sites.

Unfortunately, however, the existing provision only allows expensing for expenditures or costs incurred between August 6, 1997, and December 31, 2000. That is too short a period of time for many potential users to take advan-

tage of it. Consequently, I believe that this provision should be made permanent. The Administration shares that view and proposed making the provision permanent in the budget request that it submitted to Congress in February.

Today Congressman RANGEL and I are introducing legislation that would make the brownfields expensing provision permanent. Enactment of this legislation would provide much-needed help to many of the economically distressed communities across the country that are currently burdened with one or more brownfields sites. I urge my colleagues to cosponsor this important legislation.

#### DECLARING STATE OF WAR BETWEEN UNITED STATES AND GOVERNMENT OF FEDERAL REPUBLIC OF YUGOSLAVIA

SPEECH OF

#### HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 28, 1999*

Mr. KUCINICH. Mr. Speaker, the truth is war is being waged and will continue to be waged without declaration. But such violence is neither redemptive nor justified in law or morality. Hope is redemptive, love is redemptive, peace is redemptive, but the violence of this conflict stirs our most primitive instincts. When we respond to such instincts, we enact the law of an eye for an eye, and we at last become blind and spend our remaining days groping to regain that light we had once enjoyed.

He only understands force, it is said of Mr. Milosevic, but we must understand more than force. Otherwise, war is inescapable. We must make peace as inexorable as the instinct to breathe, as inevitable as the sunrise, as predictable as the next day. With this vote, let us release ourselves from the logic of war and energize a consciousness of peace, peace through implied strength, peace through express diplomacy, peace through a belief that through nonviolent human interaction, we can still control our destiny.

#### A TRIBUTE TO DR. YVONNE SCARLETT-GOLDEN, DOCTORATE OF LAWS, BETHUNE-COOKMAN COLLEGE

#### HON. CARRIE P. MEEK

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 29, 1999*

Mrs. MEEK of Florida. Mr. Speaker, I rise today in tribute to the honorable Dr. Yvonne Scarlett-Golden, my dear friend, whose title of honorary Doctorate of Laws was conferred by Bethune-Cookman College on April 26, 1999. This honor is very highly deserved. I have had the honor and the immense pleasure of knowing and working with Yvonne for many years, and her name is synonymous with dedication and commitment towards the public good.

She is a master teacher, a superlative retired school principal, an effective city council

member, a committed community activist, and an exemplary mother. Her dedication is beyond praise, for it is impossible to calculate the number of young students who have been inspired by Yvonne in her career. Like ripples in a pond, Dr. Yvonne Scarlett-Golden's kind acts towards her students served as catalysts for them, to enrich their own spheres of influence with the strong guidance and example of character which they have received.

After a long career as a highly popular teacher, Dr. Yvonne Scarlett-Golden became an energetic city council member, and she continues her fight for the underdog in yet another venue. Vibrant, bright, and always committed, the devotion of Dr. Yvonne Scarlett-Golden to State of Florida has been an inspiration over the decades of our close friendship.

It is indeed one of my great pleasures to pay tribute to truly a great Floridian and, indeed, a such a great American, Dr. Yvonne Scarlett-Golden, on the occasion of her achievement in being awarded the title of Doctorate of Laws by Bethune-Cookman College.

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McGRAW FAMILY TO CELEBRATE  
50TH ANNUAL REUNION

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**HON. JAMES T. WALSH**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 29, 1999*

Mr. WALSH. Mr. Speaker, I rise today in special recognition of an occasion which will be celebrated in the County of Cortland in my district in Central New York State this summer. On July 18th, the McGraw family, along with the many guests who will join them, will hold their 50th Annual Reunion.

This wonderful tradition was begun in 1950 as a means of bringing together the large and distinguished McGraw family. Having settled in Cortland County in the 1850's in the wake of the Irish potato famine, the McGraws quickly became one of the most well-respected residents of the area. The most well-known member of this family, John Joseph McGraw, was the Manager of the New York baseball Giants from 1902 to 1932. Having won more games than any other manager in major league history, Mr. McGraw was inducted into the Baseball Hall of Fame in Cooperstown.

Today, as was the case fifty years ago at the time of the first McGraw reunion, the Central New York area is indebted to the McGraw family for its many contributions to our community. I would like to express the sense of the many visitors and "honorary McGraws" who will travel from near and far to share in their celebration this summer in thanking them for making Central New York a better place, and in wishing them well in this and many family reunions to come.

**EXTENSIONS OF REMARKS**

**INTRODUCTION OF THE HOMELESSNESS ASSISTANCE FUNDING FAIRNESS ACT**

**HON. JOHN ELIAS BALDACCI**

OF MAINE

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 29, 1999*

Mr. BALDACCI. Mr. Speaker, I am pleased to introduce today the Homelessness Assistance Funding Fairness Act that will ensure that every state receives a minimum allocation of funding from the Department of Housing and Urban Development's "Continuum of Care" grant programs. I am introducing this legislation in conjunction with Senator SUSAN COLLINS of Maine. We have been working to address the challenges of meeting the needs of homeless people in a rural state for some time now, and I believe that this legislation represents an important step forward.

Homelessness is a problem that knows no boundaries. In every state, Americans find themselves without adequate shelter or access to affordable housing. Unfortunately, since the Continuum of Care grants are currently awarded on a competitive basis, some states may be denied funding in a given year.

Homelessness is also not limited to urban areas. In fact, rural homelessness is a significant problem and may pose even greater challenges due to geographical realities. Maine is a predominantly rural state. Homelessness is a growing problem, with more than 14,000 people currently believed to be homeless. While this number may seem relatively small, when we consider that the state's overall population is only 1.2 million, we recognize that there is in fact a significant problem.

In the past, Maine organizations have competed successfully for Continuum of Care funding. In fact, last year, HUD Secretary Andrew Cuomo visited several of Maine's homeless assistance projects and presented them with a "Best Practices" award in recognition of their excellent work. For that reason, it came as a shock when HUD announced in 1999 Continuum of Care grant recipients and we learned that no funds had been awarded to any Maine applicants.

In addition to Maine, three other states—Oklahoma, Kansas and North Dakota—were not awarded any Continuum of Care funding this year. The homeless of these four rural states are just as deserving and in need of assistance as the homeless of the other 46 states. Unfortunately, they are now facing drastic cuts in services and the outright elimination of many programs that have sought to provide housing and services to help break the cycle of poverty and dependency.

I respect the goals of the competitive funding process: to encourage excellence; to foster innovation; and to ensure that Federal taxpayers get the most "bang for their buck" when it comes to providing assistance to America's homeless. But I also recognize that in a competition such as this, excellent programs sometimes fall just short of the cut-offs that are determined by funding availability. And I am concerned especially because the cut-offs are absolute—Maine's funding, for example, went from about \$3.7 million to \$0.

For that reason, I am introducing this legislation which will provide a safety net to ensure

that every state receives at least a minimum allocation to provide a Continuum of Care to that state's homeless. My legislation would continue the grant competition, but would provide that every state must receive at least half a percent of the total Continuum of Care funds. This would ensure that the homeless of every state would be able to count on some continuity of services from year to year.

It is not an exaggeration to say that lives depend on the services provided as a result of the Continuum of Care grants. People must have a place to escape the bitter cold of a January day in Maine or the brutal heat of an August day in Texas. People must have a chance to break out of poverty and to become productive citizens. This is difficult to do when much of each day must be spent meeting such basic needs as finding food and shelter.

The Homelessness Assistance Funding Fairness Act would take a small step in ensuring that no state's homeless persons are left without assistance in finding permanent or transitional housing. Unless we take action, the tragedy that has befallen Maine's homeless population this year, could easily happen to those of other states next year when the funds are competed again.

I urge my colleagues to support this important legislation.

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**INTRODUCTION OF THE TEENAGE PREGNANCY REDUCTION ACT OF 1999**

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**HON. MICHAEL N. CASTLE**

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 29, 1999*

Mr. CASTLE. Mr. Speaker, I am pleased to be an original cosponsor of the Teenage Pregnancy Reduction Act of 1999. This legislation is an important commitment on the part of Congress to give local communities the resources they need to operate effective teenage pregnancy programs.

More specifically, the bill authorizes \$10.5 million in total over three years for HHS to conduct a study of effective teen pregnancy prevention programs, with an emphasis on determining the factors contributing to the effectiveness of the programs, and methods for replicating the programs in other locations.

It also authorizes the creation of an information clearinghouse to collect, maintain, and disseminate information on prevention programs; to develop networks of prevention programs; to provide technical assistance and to encourage public media campaigns regarding pregnancy in teenagers.

Finally, it authorizes \$10 million in total over three years for one-time incentive grants for programs which are found to be effective under HHS's study described earlier, to assist them with the expenses of operating the program.

Helping our communities prevent teenage pregnancy is an important mission. The United States has the highest teenage birth rate of industrialized countries, which has far reaching consequences for our Nation's teenage mothers and their children.

Unmarried teenagers who become pregnant face severe emotional, physical, and financial